

103D CONGRESS
1ST SESSION

H. R. 1393

To amend the Internal Revenue Code of 1986 to provide that the luxury excise tax shall not apply to certain equipment installed on a passenger vehicle for the use of disabled individuals.

IN THE HOUSE OF REPRESENTATIVES

MARCH 17, 1993

Mr. RICHARDSON (for himself, Mr. SCHIFF, Mr. FRANK of Massachusetts, Mr. FRANKS of Connecticut, Mr. OBERSTAR, Mr. RAMSTAD, Mr. McDERMOTT, Ms. ROYBAL-ALLARD, Mr. BATEMAN, Mr. BACCHUS of Florida, Mr. NEAL of North Carolina, Mr. TOWNS, Mr. REYNOLDS, Mr. ANDREWS of New Jersey, Mr. SANDERS, Mr. DEUTSCH, Mr. KREIDLER, Mr. COLEMAN, Mr. LEVIN, Mr. LaFALCE, Mr. INGLIS of South Carolina, Mr. GENE GREEN of Texas, Mr. DORNAN, and Mr. PETRI) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide that the luxury excise tax shall not apply to certain equipment installed on a passenger vehicle for the use of disabled individuals.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. EXEMPTION FROM LUXURY EXCISE TAX FOR**
2 **CERTAIN EQUIPMENT INSTALLED ON PAS-**
3 **SENGER VEHICLES FOR USE BY DISABLED IN-**
4 **DIVIDUALS.**

5 (a) IN GENERAL.—Paragraph (3) of section 4004(b)
6 of the Internal Revenue Code of 1986 (relating to separate
7 purchase of article and parts and accessories therefor) is
8 amended—

9 (1) by striking “or” at the end of subparagraph
10 (A),

11 (2) by redesignating subparagraph (B) as sub-
12 paragraph (C), and

13 (3) by inserting after subparagraph (A) the fol-
14 lowing new subparagraph:

15 “(B) the part or accessory is installed on
16 a passenger vehicle to enable or assist an indi-
17 vidual with a disability to operate the vehicle, or
18 to enter or exit the vehicle, by compensating for
19 the effect of such disability, or”.

20 (b) EFFECTIVE DATE.—The amendments made by
21 this section shall take effect as if included in the amend-
22 ments made by section 11221(a) of the Omnibus Budget
23 Reconciliation Act of 1990.

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